CHAPTER 4.—GAZETTED OFFICER'S BILLS.

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Form of Pay Bill.

47. For the fixed allowances of a gazetted Government servant the adoption of Bills in a form similar to Form 1 or (in the case of Presidency Payments) Form 1-A is recommended, in which the whole of the fixed allowances except Sterling Overseas Pay claimable by a Government servant in respect of the same appointment are set forth. A Government servant who draws an additional allowance for a separate office need not present a separate bill for it unless it is chargeable to a Local Fund or to sources other than general revenues.

47-A. For Sterling Overseas Pay a separate monthly bill in Form 1-B should be submitted by the officer to the Audit Officer concerned.

NOTE.—As bills for Sterling Overseas Pay are merely claims, no receipt stamps need be affixed to them.

48. In some provinces it is found more convenient that the pay of tahsildars, and other similar Government servants belonging to establishments limited and fixed with reference to the requirements of a whole administration, who are not ranked as gazetted Government servants but whose pay varies according to grade, should be drawn separately, in the form provided for gazetted Government servants, instead of being included in the pay bill of their office establishment.

49. Pay and allowances may be paid only upon the personal claim of the Government servant concerned, and to his personal receipt, and not otherwise, except under the special authority in each case of the Government of India or the Auditor General. At the written request or order of the Government servant, the pay bill may be made payable to some *well-known* banker or agent.

1. Under the above Article the receipt of the banker or agent cannot be accepted as a final quittance unless the bill itself is endorsed in favour of the banker or agent by means of a distinct pay order which need not be stamped. The receipt of the banker or agent will be stamped, whether it is in the body of the bill itself or separate.

2. A Government servant or any other single person cannot be constituted an "Agent" under Article 42 for the purposes of the above rule, except when he holds a legally valid power of attorney to act for the Government servant concerned.

3. The ruling in this article applies to all payments in India, whether on account of pay, travelling or other allowances, which under the rules are made to Government servants on their personal account. Though Sterling Overseas Pay is admissible only upon the personal claim of the Government servant concerned, no receipt from him is necessary in respect thereof, as the amount is disbursed in the United Kingdom by the High Commissioner for India to the receipt of the Banker or Agent nominated by the Government servant to receive payment on his behalf.

NOTE.—Payment of Sterling Overseas Pay on behalf of a Government servant to more than one nominee simultaneously is not permissible.

4. When the endorsement on a bill is incomplete or irregular, the procedure laid down in Article 13 (*m*) should be followed. When payment is made by cheque it is not correct to disregard the endorsement and issue a cheque in favour of the drawer.

50. A Government servant drawing pay for the first time from any treasury should present, with his pay bill, a last-pay certificate in accordance with the rules contained in Appendix 8-A, unless he is a newly-appointed Government servant drawing his pay for the first time, when a health certificate required under Fundamental Rule 10 and an order from the Accountant General should be attached to the bill ; but if the appointment is temporary, the certificate need not be furnished until he is confirmed.

50-A. The claim for house allowance (see the rules issued in Government of India, Finance Department Resolution No. D.-5067-C.S.R., dated the 10th October 1924) should be accompanied by a certificate in Form 1-C.

Alterations of Pay.

51. No officer may draw an increased or a changed rate of pay, leave salary or fixed allowance unless the bill on which he draws it is either pre-audited by the Accountant General, or is accompanied by a letter of the Accountant General authorising the amount to be drawn. These letters will be issued from the Account Office as soon as possible ; but as delay may occur if the change is made near the end of a month, or if it takes effect from a date which cannot immediately be ascertained, and cannot be fixed by a certificate of transfer of charge appended to the bill, officers should either draw their bills for no more than old rates, or send their bills for pre-audit to the Accountant General, if they do not first receive his letter of authority. See also Treasury Order 21.

51-A. In the case of time-scales of pay with efficiency bars at certain stages, an Audit Officer will not authorise any Government servant to draw pay at a rate above the stage at which an efficiency bar is fixed until he has received a declaration from the authority empowered to make the promotion that it has satisfied itself that the Government servant in question is fit to pass the bar.

In order to prevent the passing of an efficiency bar becoming a mere matter of form, it is imperative that every case should be carefully scrutinised by the sanctioning authority before signing the declaration prescribed above.

Transfer of Office.

52. Every transfer of charge of a gazetted officer should be reported by post on the same day to the Accountant General and in the case of an officer having *independent* charge of a public treasury, statements of the cash balance, of the stamp and opium stores, and also of the bill forms in stock, should be prepared, signed by the officer taking charge, and forwarded to the Accountant General at the same time. Form 1-D has been prescribed by the Auditor General for the purpose of preparing these reports [see Treasury Order 5 (*c*)].

NOTE.—This rule only applies to changes of District Officers, not to transfers of executive charge of the treasury between their subordinates : in the latter case, the fact of transfer should simply be advised to the Accountant General.

Pay to Officers in England.

53. If pay be due in India to an officer absent in England, he must make his own arrangements to receive it in India.

Travelling Allowance Bill.

54. The form of bill for travelling allowance of a gazetted Government servant depends upon the rules under which it is due. In the case of mileage, halting or daily allowance, Form 2 is recommended as setting forth in a convenient form the necessary details of information. When a circuitous route is taken, the reason for doing so should be stated on the bill. When a Government servant is entitled to draw actual expenses, they should, in the absence of orders to the contrary, be set forth in detail.

Rewards for Proficiency in Oriental Languages.

55. (*a*) Bills for rewards under civil rules to civil officers, including chaplains, military officers in civil employ and Public Works Officers should be pre-audited by the Accountant General.

(*b*) Bills for rewards under military rules to military officers in civil employ should be submitted to the Accountant General, who will pass them for payment after having them pre-audited by the Military Department. The amounts of these bills will be debited to the Military Department through the Exchange Accounts.

Place of Payment.

56. Pay bills are ordinarily payable only at the treasury of the District in which the claim arises, but gazetted officers may, at their option, if there is no branch of the Imperial Bank at their headquarters, draw their pay partly at the headquarters of the district in which they may be serving and partly at the Capital of the Presidency or Province, subject to the following conditions :—

(1) The concession shall be admissible only to gazetted officers whose pay is subject to personal audit and is not less than ₹500 a month.

(2) Not less than ₹100 in any one month shall be drawn outside the district headquarters treasury and all sums drawn in the Provincial Capital must be in multiples of ₹100.

(3) Except when Supply Bills are used, the amounts required to be drawn at the Provincial Capital shall not be altered at intervals of less than three months.

NOTE 1.—The following concessions (if not allowable under the above rule) to all individual officers who already enjoy them are allowed to continue :—

(*a*) Officers serving in Bihar and Orissa, the North-West Frontier Province, Baluchistan, Ajmer-Merwara, Coorg and Central India, are allowed to draw a part of their pay at the places specified below and not at the Provincial Capitals :—

Bihar and Orissa	Calcutta.
Assam	Calcutta.
Baluchistan	Bombay.
Ajmer-Merwara	Calcutta.
Coorg	Madras.
North-West Frontier Province	Lahore.
Central India	Bombay.

In the case of officers serving in Bihar and Orissa and Assam, in Baluchistan and Central India and in Coorg, the amount to be paid at Calcutta, at Bombay, and at Madras respectively shall be drawn by means of Supply Bills. For this purpose Supply Bills may be issued at par.

(*b*) Officers serving in the United Provinces are allowed to draw a part of their pay either at Cawnpore or at the Provincial Capital, but not at both stations.

(*c*) Officers serving in Sind are allowed to draw a part of their pay either at Bombay or at Karachi, but not at both stations.

(*d*) Officers serving in the Central Provinces are allowed to draw their pay partly at their District Headquarters and partly at either (1) Nagpur or (2) Bombay or (3) Calcutta. The amounts required to be paid at Calcutta or Bombay should be drawn by means of Supply Bills issued at par.

NOTE 2.—Gazetted officers serving in Persia and the Arabian shore of the Persian Gulf may, at their option, draw a part of their pay in India, subject to the following conditions :—

(1) The concession shall be admissible only to gazetted officers whose pay is subject to personal audit and is not less than Rs. 500 a month.

(2) Not less than Rs. 100 in any one month shall be drawn in India and all sums drawn must be in multiples of Rs. 100.

(3) The amounts required to be drawn in India shall not be altered at intervals of less than three months.

(4) The amounts drawn in India will be payable only at Bombay. The amounts required to be paid shall be drawn by means of Supply Bills issued at par.

NOTE 3.—Officers serving in the Hyderabad State may, at their option, draw their pay partly at the Hyderabad Residency Treasury and partly at Bombay, subject to the following conditions :—

(1) The concession shall be admissible only to gazetted officers whose pay is subject to individual audit and is not less than Rs. 500 per mensem.

(2) Not less than Rs. 100 in any one month shall be drawn outside the district headquarters Treasury and all sums drawn in Bombay must be in multiples of Rs. 100.

(3) The amounts required to be drawn in India shall not be altered at intervals of less than three months and shall be drawn by means of Supply Bills issued at par.

NOTE 4.—The issue of Supply Bills under the above notes is not subject to the restriction laid down in Chapter VII of the Resource Manual for Supply Bills which are intended for the remittance of funds made by the public through Government.

57. Gazetted officers of the Public Works Department, in addition to the concession in Article 56, may present their pay and travelling allowance bills at the treasury or sub-treasury nearest to their headquarters or at any treasury or sub-treasury within their jurisdiction. After the place of payment has been selected, it may be changed only with the consent of the Accountant General or, if both the old and new places of payment are within his jurisdiction, of the Treasury Officer.

Inspecting Officers.

58. An officer whose duty requires him to travel about on inspection should ordinarily take with him a last-pay certificate, which will enable him to draw from the nearest treasury within his circle of

jurisdiction such portion of his pay as may be entered in it at his request, the balance, if any, being drawn at his headquarters. Should he pass from one Accountant General's jurisdiction to another's, the last-pay certificate should be countersigned by both. In such a case, of course, no *advance* is made, and no recovery or adjustment becomes necessary. Similarly, he may draw his travelling allowance on the prescribed bill form with necessary certificates, countersigned by the controlling authority if any, but he cannot take advances on account of travelling allowances.

1. In the Public Works Department, a Superintending Engineer may admit to the benefit of this rule any Executive Engineer in charge of a Division who is obliged to be continuously absent from his headquarters for more than a month at a time.

59. As an exception to the above rule, such advances as may be required on account of pay may be drawn by the officers named below, the pay bill being presented at the headquarters treasury :—

I. *From any treasury in India* :—

(*a*) The Metropolitan Bishop of Calcutta.

(*b*) Inspector General of Forests.

(*c*) Director General and Deputy Director General of Archæology.

(*d*) Government Epigraphist for India.

(*e*) Surveyor General of India.

(*f*) Director of the Imperial Institute of Agricultural Research, Pusa.

(*g*) Director General of Observatories.

(*h*) Assistant Superintendent, Archæological Survey, attached to the office of the Director General of Archæology.

II. *From any treasury within their diocese* :—

(*a*) Bishops other than the Metropolitan Bishop of Calcutta.

(*b*) Archdeacon.

Receipts should be taken in duplicate, the original being forwarded immediately to the Accountant General who usually audits the officer's allowance, and the duplicate retained to support the debit in the list of payments.

Leave applications.

59-A. Subject to any subsidiary rules and ordres which the local Government or other competent authority may prescribe, all applications for leave should be submitted to the authorities concerned on Form 2-A.

Engagement of Passages.

59-B. Officers, who are eligible to Lee Concession Passages when desiring to obtain one should apply to the Accountant General concerned on Form 2-B for the necessary certificate.